

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Auditor-Controller *SK*

BOARD AGENDA # *B-1

Urgent

Routine

AGENDA DATE September 1, 2015

CEO Concur with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO
Unanimous Vote Required

SUBJECT:

Approval to Modify the Crows Landing Community Service District Reporting Requirement to a Biennial Audit

STAFF RECOMMENDATIONS:

Approve by unanimous vote to modify the audit period for the Crows Landing Community Service District required financial audit report to a biennial audit period.

FISCAL IMPACT:

There is no fiscal impact to the County of Stanislaus to grant this request. The District anticipates a cost savings by replacing its annual audit period to a biennial audit covering a two-year period.

BOARD ACTION AS FOLLOWS:

No. 2015-406

On motion of Supervisor Monteith, Seconded by Supervisor O'Brien

and approved by the following vote.

Ayes: Supervisors: O'Brien, Chiesa, Monteith, DeMartini, and Chairman Withrow

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

ATTEST:

Christine Ferraro Tallman
CHRISTINE FERRARO TALLMAN, Clerk

File No. DCS-11-23

Approval to Modify the Crows Landing Community Service District Reporting Requirement to a Biennial Audit
Page 2

DISCUSSION:

The Auditor-Controller's Office has reviewed the June 17, 2015 minutes of the Crows Landing Community Service District Board to verify authorization of the biennial audit period. The minutes consisted of the District Board's approval to change the audit frequency.

Based on the proposed biennial audit cycle, two fiscal years ending June 30, 2014 and June 30, 2015 will be covered in the subsequent audited financial statements.

Government Code Section 26909 provides that a Special District may, by unanimous request of the governing board of the District, with unanimous approval of the Board of Supervisors, replace the annual audit required by this section, performed in accordance with professional standards, with a biennial audit covering a two-year period.

POLICY ISSUES:

Approval of this agenda item is consistent with the Board of Supervisors' priorities of Effective Partnerships and promoting Efficient Delivery of Public Services.

STAFFING IMPACT:

There is no staffing impact associated with this agenda item.

CONTACT PERSONS:

Kashmir Gill Assistant Auditor-Controller Telephone: (209) 525-6579

CROWS LANDING COMMUNITY SERVICES DISTRICT

Minutes For the Regular Meeting of June 17, 2015

1. **Meeting Call to Order:** President Perry called the meeting to order at 6:31 p.m.
2. **Roll Call:** President Perry – Directors present: Perry, Wheeland and Berberia. Excused absence: Directors Scheel and Monteon. Also present was District Manager Lopez (DM) and District Secretary Payan (DS).
3. **Approval of Minutes:** Director Berberia made a motion to approve the minutes for the Board of Directors meeting of May 2015 and it was seconded by Director Wheeland. Vote 3-0 to approve.
4. **Open Forum:** none
5. **Consent Agenda:** “Waiving Readings of Ordinances and Resolutions Except by Title Only”.
5.1 **Manager’s Monthly Report** – the DM informed the Board that the County has approved and paid their share of the billing for Well #4 repair. They have paid directly to Howk Systems \$12,189.16. The District’s share is \$5000. To date Howk has not credited the District for the submersible pump and piping.
6. **Agenda Items:**
 - 6.1 **Review and Approve a 2 Year Audit Cycle** – The Board of Directors review the audit cycle of the District. After some discussion, it was agreed that the most efficient audit cycle for the District was a 2-Year Audit Cycle. Director Berberia made a motion to approve that the District be on a 2 year audit cycle. Director Wheeland seconded the motion. The vote to approve the 2-Year Audit Cycle was 3-0. Crows Landing C. S. D. will submit their request to the County Board of Supervisors for approval.
 - 6.2 **Water Conservation Regulations** – staff is making progress in making residents aware of the drought restrictions. Coleen has placed another notice in the billing. President Perry has spoken to his neighbors regarding the water restrictions.
 - 6.3 **Approve Well #4 Repair Payment** – Originally Supervisor DeMartini had stated to the Board that the County would pay up to \$20,000 of the estimated repair of \$24, 486.34. Once the actual cost was submitted at \$17,189.16 the District was informed that the District would have to pay \$5000 as their share. After a lengthy discussion, of what had been